

From: Daniel Haykin

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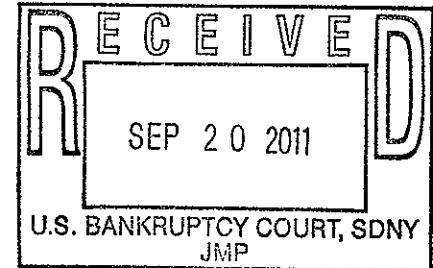
To: UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

In re: LEHMAN BROTHERS HOLDINGS INC., *et al.*, Debtors.

Chapter 11 Case No.

08-13555 (JMP)

(Jointly Administered)



OBJECTION TO CLAIMS (NO LIABILITY NON-DEBTOR EMPLOYEE CLAIMS)

To Whom It May Concern:

I am writing to formally oppose the disallowance and expungement of the following claim in the Lehman Brothers Holdings Inc., *et al.* bankruptcy:

Claim Number: 67341

Date Filed: 2/16/2011

Debtor: 08-13555

Classification and Amount:

PRIORITY: \$ 10,950.00

UNSECURED: \$ 9,819.23

TOTAL: \$ 20,769.23

This claim is based on unpaid severance compensation representing 6 missed bi-weekly payments and a \$90,000/year salary. Each missed payment represents \$3,461.538 of this claim.

My opposition to the Objection is supported in the attached letter sent from Lehman Brothers Holdings, Inc. (LBHI) on 9/30/2008 notifying me that LBHI would no longer be able to provide the salary and other payments described in the separation agreement. The letterhead was LBHI's and the letter was signed by LBHI. I was never notified by Lehman Brothers, Inc. (LBI) in regard to their SIPA process. The letter from LBHI indicates that LBHI would no longer be able to make the agreed payments and therefore my claim against LBHI is valid and should not be disallowed. Via a telephone conversation, on 9/16/11, LBHI suggested that I am not an employee of LBHI and therefore do not have a valid claim. It is my contention that a letter was sent from LBHI notifying me of their inability to pay severance because they were affirmatively taking on the debt on their subsidiary, LBI. Even if LBHI did not affirmatively take on the obligations of their subsidiary, their actions have infringed on my legal claim against LBI, as I had every reason to believe that I was a member of the correct bankruptcy proceedings. As a result, I did not know to approach LBI for the debt, and since it is too late to join the proceedings against LBI, I should be compensated by their parent, LBHI.

Any response to my opposition can be mailed to the above address.

LEHMAN BROTHERS HOLDINGS INC.

September 30, 2008

Dear Mr. Haykin:

We are disappointed to inform you that as a result of the bankruptcy of Lehman Brothers Holdings Inc. and the placement of Lehman Brothers Inc. into a liquidation proceeding under the Securities Investor Protection Act (SIPA), Lehman Brothers is unfortunately no longer able to provide the salary continuation or other payments described in your separation agreement. As a result, you will not receive a payment on October 3, 2008 or thereafter.

You may continue to be covered under any current medical, dental and/or vision benefits through the end of your original salary continuation date as set out in your separation agreement. Because you will no longer receive salary continuation payments from which your employee contributions for these benefits can be deducted, you will be billed monthly for these costs. An invoice will be mailed to your home with instructions on how and when to return your payment. Your current coverage is in effect and will remain in place subject to timely payment of your contributions.

The cost to you for medical, dental and/or vision coverage will remain the same through December 2008 but may increase in the future. As of your termination date, you may be eligible to continue these benefits for up to 18 months under COBRA.

For other voluntary benefits you may be covered under, you will receive a mailing directly from the insurance carrier to continue your coverage on a direct bill basis (for example, MetLife Auto & Home, Mass Mutual Group Variable Universal Life Insurance, Hyatt Legal).

As a matter of federal law, the assets of the Lehman Brothers Savings Plan (401(k) plan) and Lehman Brothers Holdings Inc. Retirement Plan (pension plan) are protected from the claims of Lehman Brothers' creditors. Information about these entitlements is available through Fidelity NetBenefits at www.netbenefits.fidelity.com or by calling 1-866-534-6266.

If you are owed additional severance payments that cannot be paid at this time as a result of the various Lehman bankruptcy proceedings, you will have claims for these amounts that can be filed as part of the bankruptcy process. At some point in the future, you will be receiving notification of the procedures for the filing of claims and the date by which the claims must be filed. A deadline for filing claims has not yet been set.

Also, if you have not yet done so, you may wish to apply for unemployment insurance benefits in your state. Information about applying for unemployment benefits is enclosed.

We recognize that this is difficult news and that you may have questions about this situation. Please call the Lehman Brothers HR Service Center at 212.526.2363. They can answer your questions or direct your call to someone who can.

Very truly yours,

LEHMAN BROTHERS HOLDINGS INC.